

(E) INTEREST ON UNPAID MARYLAND GENERATION-SKIPPING TRANSFER TAX BEGINS ON THE DATE THE MARYLAND GENERATION-SKIPPING TRANSFER TAX RETURN IS DUE AND APPLIES TO TAX THAT IS NOT PAID BY THAT DATE, INCLUDING AN INCREASE IN MARYLAND GENERATION-SKIPPING TRANSFER TAX DUE TO A CHANGE IN FEDERAL GENERATION-SKIPPING TRANSFER TAX MADE AFTER A PAYMENT OF MARYLAND GENERATION-SKIPPING TRANSFER TAX.

[(e)] (F) For reasonable cause, a tax collector may waive interest on unpaid tax.

13-603.

(b) A tax collector may not pay interest on a refund if the claim for refund is:

(2) made for Maryland estate tax OR MARYLAND GENERATION-SKIPPING TRANSFER TAX more than 1 year after the event on which the claim is based.

13-805.

(D) UNPAID MARYLAND GENERATION-SKIPPING TRANSFER TAX AND INTEREST CONSTITUTE A LIEN, IN FAVOR OF THE STATE, EXTENDING TO ANY PROPERTY INCLUDED IN THE GENERATION-SKIPPING TRANSFER FOR WHICH THE MARYLAND GENERATION-SKIPPING TRANSFER TAX IS DUE.

13-901.

(d) A claim for refund of Maryland estate tax OR MARYLAND GENERATION-SKIPPING TRANSFER TAX may be filed by a claimant [responsible for paying] REQUIRED TO PAY the tax if:

(1) the Maryland estate tax is decreased as a result of:

[(1)] (I) a decrease in the federal estate tax on the estate; or

[(2)] (II) an inheritance tax payment made after a Maryland estate tax payment; OR

(2) THE MARYLAND GENERATION-SKIPPING TRANSFER TAX IS DECREASED AS A RESULT OF A DECREASE IN THE FEDERAL GENERATION-SKIPPING TRANSFER TAX ON THE GENERATION-SKIPPING TRANSFER.

13-1023.

(a) A person who negligently or without reasonable cause fails to provide any information as required under this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500.